



TOWN OF EASTHAM

2500 State Highway, Eastham, MA 02642 - 2544

All departments 508 240-5900 Fax 508 240-1291

www.eastham-ma.gov

ASSESSORS USE ONLY

NAME: _____

DATE: _____

BILL#: _____

BOAT EXCISE ABATEMENTS

Please note: Filing for excise abatement does not excuse the payment of the excise tax. It is recommended that you pay the tax and then request the abatement. If not paid you will be subject to demand, interest charges and fees and you may lose your right to renew your license and/or Registration.

YOU MAY BE ENTITLED TO AN ABATEMENT IF ANY OF THE FOLLOWING APPLY:

- ☐ **BOAT SOLD or TRADED** - documentation required. It is necessary to contact the State of Massachusetts Environmental Police to cancel your registration at the Hyannis Office (508) 771-8382, the Boston Office at (617) 626-1610 or you may email them at www.state.ma.us/dfwele/dle to request a status change form.
- ☐ **BOAT TOTAL LOSS** - Insurance settlement letter
- ☐ **BOAT REPOSSESSED** - Notice from lien holder
- ☐ **BOAT JUNKED OR NOT SALVAGEABLE** - Receipt from junk yard or picture of boat (MS # shown)
- ☐ **BOAT STOLEN** - Police report
- ☐ **BOAT MOORING/REGISTRATION/LOCATION CHANGED** - Proof of new mooring place for summer of fiscal year of bill, or proof place boat located or registered from billing city/town changed before July 1 of tax year of bill (copy of the bill is required.) **NOTE:** You are not entitled to an abatement if you registered or moved the boat elsewhere within Massachusetts during the fiscal year of the excise tax.
- ☐ **COMMERICAL FISHERMAN** - Your **only** source of employment income is from commercial fishing and your boat is used exclusively in this business (a copy of Federal Income Tax is required the first year).

NOTE: You are NOT entitled to an abatement if you:

- 1) cancel your registration and retain ownership of the boat, or
- 2) changed the registration or location of the boat to another Massachusetts city or town, during the fiscal year or
- 3) do not file an application with the board of assessors on or before December 31st of the year *following* the year for which the excise is assessed.

You must pay the excise and file an abatement/exemption application within one year of the payment date. If you disagree with the assessors' decision on that application, you will have a right to appeal.